

**REMARKS**

Claims 1-21, 23-24 and 26 are pending in the present application. Various claims are herein amended. Claims 22 and 25 are herein cancelled. No new matter is believed to have been entered through the various amendments. Further, upon belief, it is respectfully submitted that this paper is fully responsive to the outstanding Office Action. It is believed that the below arguments coupled with the claim amendments overcome the various art rejections.

**Claim 25 was rejected under 35 U.S.C. 101 as the claimed invention is directed to non-statutory subject matter.**

The rejection is respectfully traversed.

The Office Action contends that the claim recites “computer-readable recording medium” which comprises “printed matter or the like” as defined in the specification in paragraph (page 51, line 7). Further, the Office Action also contends that the specification provides definitions for the computer-readable recording medium, which is used for claim interpretation. That definition includes printed matter or the like and printed matter or the like are non-statutory subject matter. The Office Actions contentions are respectfully traversed.

By this amendment, claim 25 has been cancelled. In view of the foregoing, it is respectfully submitted that by this amendment, the rejection is now moot.

**Claims 1-26 were rejected under 35 U.S.C. 103(a) as being unpatentable over Sakaguchi et al. (U. S. Patent 5,946,479, hereafter '479) and in view of Nishiura (U. S. 2002/0052720 A1, hereafter '720).**

The rejection is respectfully traversed.

Claim 1 and 26 are herein amended to include somewhat similar recitations to that of cancelled claim 22. More specifically, claim 1 is herein amended to recite, "a conversion time estimating unit for estimating, based on said selected parameter kit, a conversion time required for said mesh dividing unit to perform a mesh dividing process for said analytical target model, wherein said display unit displays said conversion time estimated by said conversion time estimating unit." Claim 26 is somewhat similarly amended to that of claim 1 as described above. In view of the foregoing, it is respectfully submitted that the cited art, either alone or in combination, fails to teach or suggest at least the aforementioned recitations of claims 1 and 26 of the present application.

One of the objects of the present application is to grasp the conversion time required for the mesh division process, that is, the waiting time of the user, so that convenience to the user can be improved. For this object, the present application includes the conversion time estimating unit and causes the display unit to display the conversion time estimated by the conversion time estimating unit.

The Examiner states that Sakaguchi '479 discloses the conversion time estimating unit of claim 22 of the present application. Sakaguchi describes only "to facilitate an estimation of the size and form of the mesh to be generated" (e.g., see col. 3, lines 44-47), but does not teach or suggest "estimating, based on the selected parameter kit, a conversion time required for the mesh dividing unit to perform a mesh dividing process for the analytical target model" as performed in the present application.

In other words, Sakaguchi estimates "the size and form of a mesh" whereas the present application estimates "a conversion time". Therefore, since an object obtained as the result of estimating of the present invention is totally different from that of Sakaguchi, it is submitted that the Examiner's viewpoint regarding the conversion time estimating unit of the present application being disclosed in Sakaguchi is not proper.

Additionally, as claims 2-21, 23 and 24 depend either directly or indirectly from independent claim 1, it is submitted that said claims (e.g., claims 2-21, 23 and 24) are patentable

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for at least the reason of their respective dependencies therefrom. Further, it is submitted that the arguments presented above over the cited art regarding claim 1 of the present application are applicable here where appropriate. Separate and individual consideration of the dependent claims is respectfully requested.

Furthermore, no added art references have yet been cited against the corresponding basic Japanese Patent Office application.

In view of the foregoing, it is respectfully submitted that the rejection is overcome.

If the Examiner believes that this application is not now in condition for allowance, the Examiner is requested to contact the undersigned attorney at the telephone number indicated below to arrange for an interview to expedite the disposition of this case.

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If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,  
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